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ABSTRACT

The sources of public school revenues and how these dollars were spent are summarized in this report. More than \$234 billion were collected for public elementary and secondary education in 1991-92 in the 50 states and the District of Columbia. Revenues ranged from a high of approximately \$27 billion in California to approximately \$539 million in North Dakota. Most of these funds came from state and local governments, each of which provided nearly \$109 billion. Much smaller amounts came from intermediate sources, and almost \$15 billion came from the Federal Government. Current expenditures for public education totaled over \$211 billion, with some \$128 billion spent on instruction and approximately \$73 billion expended for services in direct support of instruction. Nationwide, an average of \$5,029 was spent for each student. On the average, this was nearly \$3,057 for instructional services, \$1,743 for support services, and \$229 for noninstructional purposes. Two figures (pie graphs) summarize revenue and expenditure totals. Four tables provide data on revenues and expenditures by state. (SLD)

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NATIONAL CENTER FOR EDUCATION STATISTICS

Statistics in Brief

April 1994

Revenues and Expenditures for Public Elementary and Secondary Education: School Year 1991-92

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Every year local, state, and federal governments provide the resources that support public education for students in preschool through the 12th grade. What were the sources of these revenues in the 1991-92 school year? How were these dollars expended across instruction, student support, and other services?

The information to answer these and other questions is reported in the National Center for Education Statistics report "National Public Education Financial Survey - Fiscal Year 1992," one of the components of the Common Core of Data surveys.

What were the amounts and sources of revenue for public elementary- secondary education?

More than \$234 billion were collected for public elementary-secondary education in 1991-92 in the 50 states and the District of Columbia (table 1). (Note: the five outlying areas are not included in national totals.) Within the United States, revenues ranged from a high of almost \$27 billion in California, which serves about one out of every eight students in the nation, to a low of about \$539 million in North Dakota.

By far, the greatest part of education revenues came from local and state governments, each of which provided about \$109 billion. Local revenues include such sources as local property and nonproperty tax revenues, local government monies, revenues from student activities, textbook sales, transportation and tuition fees, and food service revenues. State governments provided both direct funds and revenues in lieu of taxation.¹

Considerably smaller amounts of revenues came from intermediate sources that are not local or state education agencies (e.g., New York's Board of Cooperative Education Services). In 1991-92, these groups provided about \$1 billion of the revenues for public education. The federal government was the source of some \$15 billion of the 1991-92 revenues. These funds included direct grants-in-aid to schools or agencies, funds distributed through a state or intermediate agency, and revenues in lieu of taxes if a tax base was subject to taxation.

The relative contributions from these levels of government can be expressed as portions of the typical education dollar (figure 1). Local sources furnished about 47 cents of every dollar in revenue; state revenues 46 cents; and the remaining 7 cents came from intermediate and federal sources.

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How were public education funds spent?

Current expenditures² for public education in 1991-92 totalled over \$211 billion (table 2). The greatest expenditures were in California, which spent over \$23.5 billion. The smallest expenditures were the \$491 million in North Dakota.

About \$128 billion in current expenditures were for instruction: instructional salaries and benefits, purchased instructional services, and supplies. Some \$73 billion of the educational funds were expended for a cluster of services that directly supported instruction. These services included operation and maintenance of buildings, school administration, student support services (e.g., attendance and guidance counselors), student transportation, instructional staff support (librarians, instructional specialists), school district administration, school administration business services, research, testing, and data processing.

Slightly less than \$10 billion of the 1991-92 expenditures were for the noninstructional services of food service and enterprise operations such as book stores and interscholastic athletics.

Instructional expenditures accounted for about 61 cents out of the education dollar (figure 2). Support services made up another 35 cents, and about 5 cents went to noninstructional activities. Four states spent greater than 65 percent of their current expenditures on instruction. These were New York (66.9 percent), Maine (66.8 percent), Rhode Island (66.6 percent) and Utah (65.7 percent). Five states spent less than 58 percent of their current expenditures on instruction. These were the District of Columbia (48.6 percent), Alaska (51.2 percent), New Jersey (56.9 percent), Ohio (57.0 percent) and Michigan (57.8 percent) (table 3).

What were the expenditures per student?

In 1991-92, the 50 states and District of Columbia spent an average of \$5,029 for every pupil in membership at the beginning of the school year (table 4). Five states expended more than \$7,000 per pupil. These were New Jersey (\$8,705), the District of Columbia, which comprises a single urban district (\$8,403), Alaska (\$7,852), Connecticut (\$7,624), and New York (\$7,482). Five states had expenditures of less than \$3,500 for each pupil in membership: Utah (\$2,841), Mississippi (\$3,047), Idaho (\$3,370), Alabama

(\$3,415), and Tennessee (\$3,430). Note that the states that had the highest and lowest current expenditures for education fell into the middle range in per pupil expenditures (California at \$4,640 and North Dakota at \$4,150).

On the average, for every student about \$3,057 was spent for instructional services, \$1,743 for support services, and \$229 for noninstructional purposes.

Technical Notes

The "National Public Education Financial Survey" (NPEFS) is an annual state-level collection of revenues and expenditures for public education of grades prekindergarten through 12. Revenues and expenditures are audited after the close of the fiscal year and are then submitted to NCES by each state education agency. Information to explain all missing and zero values is also collected. The data are processed and edited by NCES and verified by each state education agency.

NCES ceased collecting data for NPEFS for School Year 1991-92 on September 7, 1993. After this date, NCES made adjustments for missing data. Values that were missing and not reported elsewhere in the submission, or in combination with one or more other items, were imputed. The method used for imputation was to: a) create a subset of states reporting the item in question; b) subtract the value for that item from each state's total revenues (or expenditures); c) compute the ratio of that item to the reduced total (item b) for each state; d) compute the average of these ratios; e) multiply the total revenues (or expenditures) of the state with the missing item by the average ratio; f) substitute the imputed estimate for the missing item and then recompute the subtotals and totals. Revenues and expenditures for food services or student activities were imputed for Connecticut, Delaware, Louisiana, North Carolina, Oklahoma, and Virginia. Revenues from textbook fees were imputed for Arkansas.

Other adjustments were made to reported data by distributing portions of a single value reported for two or more items to the missing items. These adjustments resulted in distributions that were different than those reported initially by the state education agencies, but the adjustments did not change total revenues or total expenditures. The reader should refer to the database documentation for an in-depth description of all adjustments made by NCES.

Student membership for Virginia was imputed by NCES based on prior year's data, see E.D. TABS: Public Elementary and Secondary State Aggregate Data, by State for School Year 1991-92 and 1990-91.

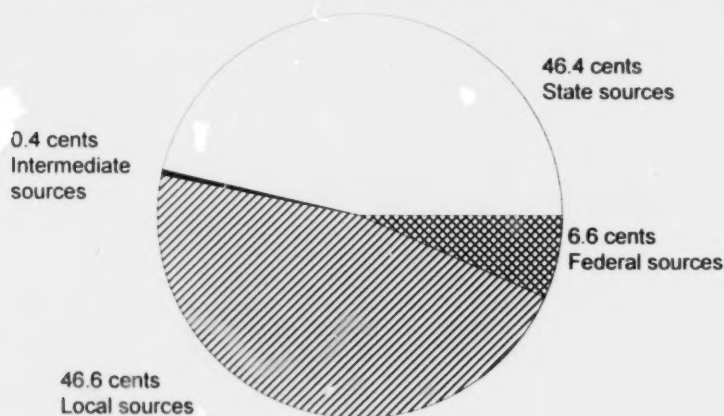
This report used information from the "National Public Education Financial Survey - Fiscal Year 1992" and the "1991 Common Core of Data State Nonfiscal Survey." For further information about this Statistics in Brief or the complete fiscal data set, contact Frank Johnson, National Center for Education Statistics, 555 New Jersey Avenue, NW 20208-5651; or call (202) 219-1618; or fax (202) 219-1728; Internet address "fjohnson@inet.ed.gov".

Endnotes

¹Revenues in lieu of taxes are paid to compensate a school district for nontaxable state or federal institutions or facilities within the district's boundary.

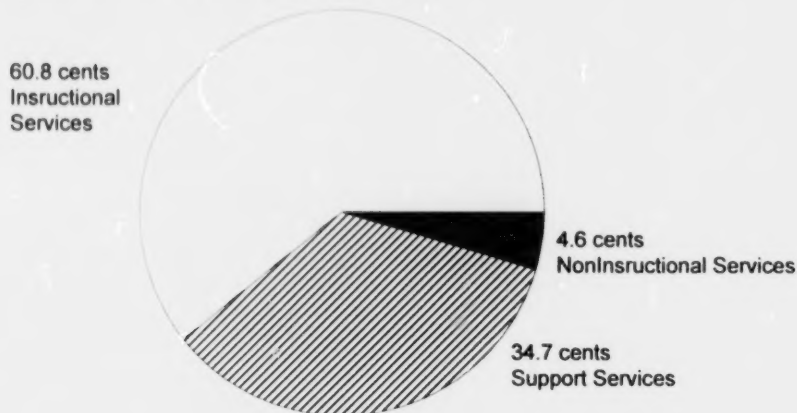
²Current expenditures are those for the day-to-day operation of schools. They include all expenditures except those associated with repaying debts, capital outlays (e.g., land, school construction and repair, and equipment), and programs outside the regular preschool-grade 12 scope such as adult education, community colleges, and community services.

Figure 1.—The public education dollar: Revenues from various sources: School year 1991-92



SOURCE: National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey - Fiscal Year 1992"

Figure 2.—The public education dollar: Expenditures for instructional, support, and noninstructional items: School year 1991-92



SOURCE: National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey - Fiscal Year 1992"

**Table 1.—Revenues for public elementary and secondary schools, by source and state:
School year 1991-92**

[In thousands of dollars]

State	Revenues, by source				
	Total	Local	Intermediate	State	Federal
United States a/	\$234,485,729	\$109,216,857	\$982,764	\$108,792,779	\$15,493,330
Alabama	2,823,340	841,745	0	1,659,018	322,576
Alaska	1,120,970	229,694	0	762,663	128,612
Arizona	3,226,760	1,425,261	149,950	1,366,934	284,615
Arkansas a/	1,828,439	531,219	3,818	1,095,488	197,915
California	26,868,216	7,143,891	0	17,696,851	2,027,474
Colorado	3,058,633	1,597,058	1,502	1,307,982	152,090
Connecticut a/	3,891,217	2,181,324	0	1,583,668	126,225
Delaware a/	608,015	161,052	0	400,819	46,144
District of Columbia	711,172	644,664	0	0	66,508
Florida	10,810,522	4,794,846	0	5,227,256	788,420
Georgia	5,332,428	2,377,380	0	2,545,306	409,741
Hawaii	1,000,848	22,094	0	903,444	75,310
Idaho	861,955	259,615	6	532,475	69,859
Illinois	9,959,661	6,397,944	0	2,881,367	680,351
Indiana	5,127,888	2,138,637	6,752	2,710,144	272,355
Iowa	2,486,610	1,176,705	991	1,176,197	132,718
Kansas	2,264,365	1,058,981	122,646	959,173	123,564
Kentucky	2,939,351	672,880	0	1,969,899	296,573
Louisiana a/	3,377,064	1,164,372	0	1,848,734	363,958
Maine	1,246,798	551,896	0	621,026	73,876
Maryland	4,692,155	2,660,827	0	1,792,755	238,573
Massachusetts	5,621,629	3,596,567	0	1,728,360	296,702
Michigan	9,659,095	6,473,874	19,293	2,566,851	599,076
Minnesota	4,512,902	1,854,433	130,022	2,327,594	200,853
Mississippi	1,701,274	501,050	854	910,068	289,302
Missouri	4,053,529	2,235,821	20,924	1,538,752	258,032
Montana	821,111	220,656	184,678	343,293	72,483
Nebraska	1,506,050	883,132	12,115	517,098	93,705
Nevada	1,122,853	641,134	0	434,762	46,957
New Hampshire	1,015,187	897,491	0	86,597	31,098
New Jersey	10,523,002	5,648,039	0	4,438,939	436,024
New Mexico	1,368,013	188,804	0	1,009,593	169,616
New York	21,573,865	11,610,856	55,819	8,696,709	1,210,481
North Carolina a/	5,067,118	1,428,606	0	3,274,259	364,253
North Dakota	539,184	230,286	7,587	241,401	59,909
Ohio	9,736,287	5,179,515	10,674	3,974,682	571,416
Oklahoma a/	2,541,025	793,968	49,186	1,580,811	117,060
Oregon	2,869,231	1,761,488	46,062	877,897	183,784
Pennsylvania	11,561,337	6,103,646	4,099	4,788,825	664,767
Rhode Island	896,056	497,583	0	344,820	53,653
South Carolina	2,914,730	1,211,604	31,368	1,409,019	262,740
South Dakota	559,944	339,729	7,057	151,173	61,986
Tennessee	3,093,743	1,464,221	0	1,305,270	324,252
Texas	16,891,646	8,375,638	69,223	7,326,385	1,120,400
Utah	1,527,561	547,161	0	874,332	106,069
Vermont	645,751	408,621	0	204,369	32,761
Virginia a/	5,560,451	3,508,895	0	1,729,400	322,156
Washington	5,086,074	1,153,633	5	3,644,053	288,382
West Virginia	1,715,747	432,028	193	1,153,764	129,763
Wisconsin	4,966,200	2,791,481	0	1,958,288	216,430
Wyoming	598,728	204,810	47,939	314,216	31,762
Outlying Areas					
American Samoa	34,234	163	0	11,423	22,648
Guam	164,582	147,624	0		16,958
Northern Marianas	41,046	340	0	31,361	9,314
Puerto Rico	1,371,616	743	0	927,114	443,759
Virgin Islands	158,004	116,574	0	0	41,429

a/ Local revenues for these states contain amounts imputed for detail (not reported here) affecting local and total revenues.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 2.—Current expenditures for public elementary and secondary schools, by function and state: School year 1991-92

[In thousands of dollars]

State	Total	Current expenditures, by function		
		Instruction	Support services	Noninstruction
United States a/	\$211,215,995	\$128,396,651	\$73,198,134	\$9,621,211
Alabama	2,465,523	1,530,671	729,057	205,794
Alaska	931,869	477,181	426,462	28,226
Arizona	2,599,588	1,530,373	940,303	128,912
Arkansas	1,656,211	997,925	511,278	147,009
California	23,696,863	14,043,571	8,679,298	973,994
Colorado	2,754,087	1,680,544	975,589	97,953
Connecticut a/	3,667,455	2,318,887	1,194,716	153,851
Delaware a/	572,196	357,975	191,857	22,364
District of Columbia	677,429	325,160	316,678	31,591
Florida	9,314,079	5,443,663	3,407,022	463,394
Georgia	4,807,804	3,004,506	1,523,672	279,626
Hawaii	884,591	536,115	290,261	58,214
Idaho	760,440	477,575	245,659	37,206
Illinois	9,244,655	5,527,540	3,393,834	323,281
Indiana	4,544,829	2,820,296	1,520,217	204,316
Iowa	2,356,196	1,450,954	798,839	106,403
Kansas	2,028,440	1,198,174	734,374	95,892
Kentucky	2,709,623	1,659,238	917,760	132,625
Louisiana a/	3,189,114	1,907,970	992,773	288,371
Maine	1,121,360	749,202	343,844	28,314
Maryland	4,362,679	2,640,368	1,508,358	213,952
Massachusetts	5,035,975	3,021,391	1,844,304	170,281
Michigan	9,156,501	5,289,436	3,600,806	266,259
Minnesota	3,936,695	2,499,154	1,282,172	155,370
Mississippi	1,536,295	959,580	448,809	127,906
Missouri	3,611,613	2,190,803	1,263,593	157,216
Montana	766,410	468,290	265,680	32,4404
Nebraska	1,381,290	833,260	398,649	149,380
Nevada	962,800	573,131	359,346	30,323
New Hampshire	927,625	587,947	309,488	30,190
New Jersey	9,660,286	5,497,996	3,811,433	350,858
New Mexico	1,212,190	706,900	445,940	59,350
New York	19,781,384	13,235,322	5,962,065	583,997
North Carolina a/	4,660,606	2,874,483	1,423,437	362,686
North Dakota	491,293	298,310	153,975	39,007
Ohio	9,124,731	5,199,164	3,602,791	322,776
Oklahoma a/	2,269,778	1,356,636	747,320	165,822
Oregon	2,626,803	1,560,133	976,240	90,430
Pennsylvania	10,371,796	6,563,590	3,419,578	388,628
Rhode Island	865,898	576,979	269,102	19,816
South Carolina	2,564,949	1,513,667	822,642	228,639
South Dakota	518,156	317,164	170,314	30,677
Tennessee	2,859,755	1,819,528	944,310	95,916
Texas	14,709,628	8,844,120	4,940,500	919,007
Utah	1,296,723	851,578	365,324	79,822
Vermont	631,274	400,498	212,476	18,300
Virginia a/	4,995,275	2,974,172	1,754,756	266,347
Washington	4,259,052	2,544,884	1,514,031	200,137
West Virginia	1,513,309	916,004	499,055	98,250
Wisconsin	4,597,004	2,900,182	1,556,215	140,607
Wyoming	545,870	340,459	185,929	19,483
Outlying Areas				
American Samoa	26,972	11,381	10,310	5,281
Guam	135,489	61,571	62,183	8,741
Northern Marianas	39,763	29,491	7,265	3,006
Puerto Rico	1,243,676	861,439	224,167	158,071
Virgin Islands	121,660	68,547	46,273	9,840

a/ Noninstruction expenditures for these states contain amounts imputed for detail (not reported here) affecting noninstruction and total current expenditures.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 3.--Percentage distribution of current expenditures for public elementary and secondary schools, by function and state: School year 1991-92

State	Within-state percentage distribution		
	Instruction	Support services	Noninstruction
United States a/	60.8	34.7	4.6
Alabama	62.1	29.6	8.3
Alaska	51.2	45.8	3.0
Arizona	58.9	36.2	5.0
Arkansas	60.3	30.9	8.9
California	59.3	36.6	4.1
Colorado	61.0	35.4	3.6
Connecticut a/	63.2	32.6	4.2
Delaware a/	62.6	33.5	3.9
District of Columbia	48.6	46.7	4.7
Florida	58.4	36.6	5.0
Georgia	62.5	31.7	5.8
Hawaii	60.6	32.8	6.6
Idaho	62.8	32.3	4.9
Illinois	59.8	36.7	3.5
Indiana	62.1	33.4	4.5
Iowa	61.6	33.9	4.5
Kansas	59.1	36.2	4.7
Kentucky	61.2	33.9	4.9
Louisiana a/	59.8	31.1	9.0
Maine	66.8	30.7	2.5
Maryland	60.5	34.6	4.9
Massachusetts	60.0	36.6	3.4
Michigan	57.8	39.3	2.9
Minnesota	63.5	32.6	3.9
Mississippi	62.5	29.2	8.3
Missouri	60.7	35.0	4.4
Montana	61.1	34.7	4.2
Nebraska	60.3	28.9	10.8
Nevada	59.5	37.3	3.1
New Hampshire	63.4	33.4	3.3
New Jersey	56.9	39.5	3.6
New Mexico	58.3	36.8	4.9
New York	66.9	30.1	3.0
North Carolina a/	61.7	30.5	7.8
North Dakota	60.7	31.3	7.9
Ohio	57.0	39.5	3.5
Oklahoma a/	59.8	32.9	7.3
Oregon	59.4	37.2	3.4
Pennsylvania	63.3	33.0	3.7
Rhode Island	66.6	31.1	2.3
South Carolina	59.0	32.1	8.9
South Dakota	61.2	32.9	5.9
Tennessee	63.6	33.0	3.4
Texas	60.1	33.6	6.2
Utah	65.7	28.2	6.2
Vermont	63.4	33.7	2.9
Virginia a/	59.5	35.1	5.3
Washington	59.8	35.5	4.7
West Virginia	60.5	33.0	6.5
Wisconsin	63.1	33.9	3.1
Wyoming	62.4	34.1	3.6

Outlying Area			
American Samoa	42.2	38.2	19.6
Guam	45.4	45.9	6.5
Northern Marianas	74.2	18.3	7.6
Puerto Rico	69.3	18.0	12.7
Virgin Islands	56.3	38.0	5.6

a/ Noninstruction expenditures for these states contain amounts imputed for detail (not reported here) affecting noninstruction and total current expenditures.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

Table 4.--Student membership and current expenditures per pupil in membership for public elementary and secondary schools, by function and state: School year 1991-92

State	Fall 1991 student membership	Current expenditures per pupil in membership			
		Total	Instruction	Support services	Noninstruction
United States a./	42,000,343	\$5,029	\$3,057	\$1,743	\$229
Alabama	722,004	3,415	2,120	1,010	285
Alaska	118,680	7,852	4,021	3,593	238
Arizona	656,980	3,957	2,329	1,431	196
Arkansas	438,518	3,777	2,276	1,166	335
California	5,107,145	4,640	2,750	1,699	191
Colorado	593,030	4,644	2,834	1,645	165
Connecticut a/	481,050	7,624	4,820	2,484	320
Delaware a/	102,196	5,599	3,503	1,877	219
District of Columbia	80,618	8,403	4,083	3,928	392
Florida	1,932,131	4,821	2,817	1,763	240
Georgia	1,177,569	4,083	2,551	1,294	237
Hawaii	174,747	5,062	3,068	1,661	333
Idaho	225,680	3,370	2,116	1,089	165
Illinois	1,848,166	5,002	2,991	1,836	175
Indiana	956,994	4,749	2,947	1,589	213
Iowa	491,363	4,795	2,953	1,626	217
Kansas	445,390	4,554	2,690	1,649	215
Kentucky	646,024	4,194	2,568	1,421	205
Louisiana a/	765,589	4,166	2,492	1,297	377
Maine	216,400	5,182	3,462	1,589	131
Maryland	736,238	5,926	3,586	2,049	291
Massachusetts	846,155	5,952	3,571	2,180	201
Michigan	1,591,120	5,755	3,324	2,263	167
Minnesota	773,571	5,089	3,231	1,657	201
Mississippi	504,127	3,047	1,903	890	254
Missouri	827,404	4,365	2,648	1,527	190
Montana	155,779	4,920	3,006	1,705	208
Nebraska	279,552	4,941	2,981	1,426	534
Nevada	211,810	4,546	2,706	1,697	143
New Hampshire	177,138	5,237	3,319	1,747	170
New Jersey	1,109,796	8,705	4,954	3,434	316
New Mexico	308,667	3,927	2,290	1,445	192
New York	2,643,993	7,482	5,006	2,255	221
North Carolina a/	1,097,598	4,246	2,619	1,297	330
North Dakota	118,376	4,150	2,520	1,301	330
Ohio	1,783,767	5,115	2,915	2,020	181
Oklahoma a/	588,263	3,858	2,306	1,270	282
Oregon	498,614	5,268	3,129	1,958	181
Pennsylvania	1,692,797	6,127	3,877	2,020	230
Rhode Island	142,144	6,092	4,059	1,893	139
South Carolina	627,470	4,088	2,412	1,311	364
South Dakota	131,576	3,938	2,411	1,294	233
Tennessee	833,651	3,430	2,183	1,133	115
Texas	3,464,371	4,246	2,553	1,428	265
Utah	456,430	2,841	1,866	800	175
Vermont	97,137	6,499	4,123	2,187	168
Virginia a./	1,016,204	4,916	2,927	1,727	262
Washington	869,327	4,899	2,927	1,742	230
West Virginia	320,249	4,725	2,860	1,558	307
Wisconsin	814,671	5,643	3,560	1,910	173
Wyoming	102,074	5,348	3,335	1,822	191
Outlying Areas					
American Samoa	13,365	2,018	852	771	395
Guam	28,244	4,797	2,180	2,202	309
Northern Marianas	7,096	5,604	4,156	1,024	424
Puerto Rico	642,392	1,936	1,341	349	246
Virgin Islands	22,346	5,444	3,068	2,071	306

a/ Noninstruction expenditures for these states contain amounts imputed for detail (not reported here) affecting noninstruction and total current expenditures.

b/ Student membership for Virginia imputed by NCES.

NOTE: Details may not add to total due to rounding.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data, "National Public Education Financial Survey."

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